

**REGISTERED COMPANY NUMBER: 3736856 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1080900**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
LUNCH ON THE RUN LIMITED**

J W Hinks LLP  
Chartered Accountants  
19 Highfield Road  
Edgbaston  
Birmingham  
West Midlands  
B15 3BH



**LUNCH ON THE RUN LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees, who are also directors of the charitable company for the purpose of the Companies Act 2006, present their annual report with the financial statements of the charitable company for the year end 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The financial statements comply with the charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and the Statement of Recommended Practice applicable to charities (FRS102).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Lunch on the Run provides training and work experience for the benefit of persons who have a learning disability that require support, education, or training. The charity's object and its principal activity continues to be that of providing a positive experience for trainees, through structured training and work involvement. One of our main aims this year was to ensure all our trainees completed either an introduction, basic or level 1 in food hygiene online. This was achieved by all. This is now ongoing as training is continual and it is our aim to complete online tests on an annual basis. We also completed up to date allergy training in accordance with Environmental Health regulations.

**Ensuring our work delivers our Aims.**

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives, and activities remain focused on our stated purpose.

**Activities, Achievements and Performance**

Lunch on the Run's prime goal is always about supporting adults with learning disabilities and enriching their lives. Throughout the year, we strived to innovate and change to continue offering training and work experience opportunities for people with learning disabilities. The continued crisis in social care has seen funding cuts across the board but we feel that it is essential we protect those vulnerable in our community by continuing to offer work experience and training opportunities, improving confidence and self-esteem. The wellbeing of our trainees remains at the forefront of all that we do.

We have all worked hard to deliver our services with professionalism and passion for the organisation.

We continued to supply food to 2 local nurseries, feeding 65 children each day and our coffee shop trade has started to increase. Home deliveries remain popular and buffet numbers have developed as people have more confidence about meeting in larger numbers.

We have continued to support 18 adults with learning disabilities and autism assisting them to move into paid work, volunteering opportunities, independent living and moving closer to the labour market by increasing their employability skills and improving confidence. All trainees continued to work through food hygiene, basic cooking, customer service and health and safety modules using a variety of formats. In partnership with Dudley Voices for Choice we continue to use our own easy read training packs and bespoke online food hygiene multiple choice assessment tool.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**OBJECTIVES AND ACTIVITIES**

**Activities, Achievements and Performance continued**

We have also carried out Maths and English functional skills as a base level to assess individuals' ability. In partnership with DVC we have developed a Food Hygiene game which helps with remembering information. We have seen an increase in their confidence and communication skills, working together as a group. We had a positive outcome from all involved. We have utilised the outdoor space for training.



We have successfully supported 18 trainees to complete an introduction, basic or level 1 in Basic Food Hygiene with adapted formats. All trainees have completed allergy training and have an awareness of the 14 allergens and how to inform customers of where to find information about the ingredients of the food we produce and sell. This is all ongoing and forms the basis of our training plans for all the trainees.

Our trainees have once again been involved with preparing and delivering packed lunches for the HAF project (Holiday Activities Programme), which supports children in Dudley who are eligible for benefit related free school meals. We have delivered over 1000 packed lunches, hampers, as well as doing activities on site for SEND children and families. We did themed party afternoon teas, make your own cupcakes and afternoon tea. Children were able to invite parents on site to sample the treats they had made.

Our coffee shop has continued to serve afternoon teas, homemade cakes, sandwiches and light snacks, as well as tea and speciality coffees. This continues to give the trainees value experience in customer service and money handling skills. It improves their confidence and encourages them to develop their communication skills.

Our main advertising through Facebook and Instagram, is still proving very successful and our followings continues to grow, attracting new customers.



REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023

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**OBJECTIVES AND ACTIVITIES**

**Activities, Achievements and Performance continued**

We continue to employ 2 people with a learning disability, and they have updated their training portfolio and built confidence in customer service. They also act as great mentors, especially to those trainees who are new or struggle with confidence. We have been nominated for an award in the National Learning Disabilities & Autism Awards 2023. We are finalists in the Disability Employer Award. We are very proud to have been nominated and recognise in this field. The awards is at the end of June 2023.



**What parents/carers say about Lunch on the Run**

Mrs S says "I am very happy with the service, they encourage my daughter to push herself to do things she would otherwise probably not have done, a whole new catering experience for her. LOTR is a lovely welcoming place to work, friendly, caring, approachable, honest staff and make really good cakes! Heather has enjoyed coming to LOTR and takes pride in the fact that she can say 'I go to work' and she has something of her own to chat about."

Mrs C says "A fantastic service, giving all young people the chance to learn and experience new skills. My daughter loves coming to LOTR, she feels that she is a valued member of the team."

Mrs W says, "Great for learning and maintaining interaction skills. "

Mr R says in 5 words.... "Love, Unique, Nurturing, Co-Operative, Helpful. M refers to everyone at LOTR as his friends."



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**OBJECTIVES AND ACTIVITIES**

**Activities, Achievements and Performance continued**

**Manager's Comments**

This year has seen us achieve continued success with developing our charities aims supporting adults with learning disabilities while growing the catering business. We have developed new training plans, including up to date allergen training, and focused on customer service which helps with building confidence and improving self-esteem. Trainees have been involved in expanding their catering skills, with the growth of our home delivery service. Trainees have had more experience in celebration cake making, making buttercream, scones, different styles of sandwich presentation, mini cakes, and cheesecakes, preparing afternoon teas and buffets.

We have increased our social media presence and improved our core services. Home deliveries are still popular, and we have seen a rise in orders for homemade cakes, afternoon teas, and buffets. I am fortunate to work with extremely dedicated and hardworking individuals who put their trust and faith in me to stretch themselves and explore new ideas. Our success this year has been a stable business platform with happy staff and trainees. We have continued to trade and market our business in new areas strengthening the brand offering quality, value for money and good customer service.

The coming year will inevitably bring about financial challenges as the Building Better Opportunities (BBO) project comes to an end and will require us to seek alternative funding opportunities. We were however able to capture some great results from the BBO project, over the 5-year project we saw 6 people with a learning disability go into paid work, 5 go on to further education, 10 moved into volunteering opportunities and 24 participants move from economically inactive to job seekers. They all left with a great sense of achievement, increased knowledge of catering, a completed CV and value work experience. We are very proud of these achievements, especially as it has given us the opportunity to improve the confidence, self-esteem and all-round well-being of people with a learning disability and autism.

The Autism café once a month has continued and we have moved direction slightly and worked in partnership with DVC to develop a Gaming Café serving street food, this has enabled us to continue with employment of a person with autism to assist staff with food preparation and customer service.

I am grateful to my staff who have again showed commitment and dedication, they have dealt with challenges, increased pressures to deliver services to our customers and continued to support our trainees to achieve their own personal goals. They have remained loyal to Lunch on the Run and continue to work hard. I would like to thank all the trustees who have given their time and knowledge to support me and our organisation. We have had a new Chair and he has offered his expertise and guidance to look at all areas of governance. This has strengthened our structure and involved all trustees in engaging their own expertise. Our new treasurer has supported me with budgets and ensured we follow the Charity Commission financial checklist to cover all areas of compliance. We follow the Charity Governance Code to ensure we cover all areas of governance; these are regularly discussed at board meetings.

**Public benefit**

In setting our objectives and planning our activities, the Trustees have considered the Charity Commission's general guidance on public benefit, including fee charging.

Lunch on the Run was established for the relief of those in need, by reason of disability, and all trainees are assessed and referred by Social Services, schools, colleges, job centres and training providers.

The Charity operates as a social business in that it has no shareholders, and all surpluses are used for the furtherance of the Charity's objectives and aims.



**LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**FINANCIAL REVIEW**

**Principal funding sources**

By operating as a social business, Lunch on the Run generates approximately 70% of its income through providing catering services to the public. The needs of the trainees require high levels of staff support, so further income is raised through the provision of training and work experience. This funding is secured through personal budgets and local authority managed accounts.

**Reserves policy**

The Charity would like to maintain unrestricted funds not committed or invested in tangible fixed assets, which are the free reserves of the Charity at a level which equates to between 6- and 12-months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs. This aim must be evaluated against the objects of the Charity and their fulfilment. At the balance sheet date, the free reserves are £167,000 equating to approximately twelve months unrestricted expenditure.

**Financial review**

The Statement of Financial Activities for the year ended 31 March 2023 shows incoming resources totalling £208,752 (2022 - £181,172) and resources expended totalling £203,951 (2022 - £162,882), resulting in net incoming resources totalling £4,801 (2022 - £18,290).

As a result, the Charity's total funds have increased from £177,068 as at 31 March 2022 to £181,869 as at 31 March 2023.

The reserves are primarily to cover the development and future operational expenses of the Charity.

**FUTURE PLANS**

We plan to continue to forge links with other social enterprises and charities to develop projects and to work collaboratively to maximise our development and to increase opportunities for people with learning disabilities, as well as seeking funding for training independently.

We will continue to develop our catering business promoting on social media, Facebook and Instagram observing trends. We will look at ways to maximise sales to subsidise our training.

We will develop a staffing structure that will be fit for purpose over the next two to three years by investing some of the reserves into the business to cover these additional costs.

We will look at staff development and how we can improve our own skills in house to give the optimum level of support for trainees.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity was incorporated on the 19th of March 2000 and is governed by the memorandum and articles of association.

**Recruitment and appointment of new trustees**

As the Charity is incorporated as a company limited by guarantee, the Trustees are deemed to be Directors of the Charity.

Trustees are recruited from all sections of the local community. Appointment as a Trustee follows informal meetings with current Trustees and senior staff. All appointments are subject to suitable references, disclosure, and a declaration that the person is legally allowed to be a Trustee.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Charity is organised so that its Management Committee of Trustees meet regularly to manage its affairs and formulate policy. The manager is responsible for the day-to-day running of the Charity and reports to the Committee monthly. The charity has 7 trustees who meet regularly, on a voluntary basis, to manage its affairs and formulate the policies of the charity. The manager, Mrs Sally Bassett manages the day-to-day administration of the charity assisted by a small staff team and reports to the committee monthly. Trustees take part in social activities involving users of the service, attending our presentation and yearly celebrations. The chair and other board members are regular visitors to the coffee shop, engaging with staff and trainees. This added value contributes greatly to the management and governance of the organisation.

**Induction and training of new trustees**

Induction

The Charity has a comprehensive induction process for all new Trustees.

This induction process includes the following procedures.

- Informing new Trustees of their role and responsibilities (including charity and company law).
- Providing new Trustees with a copy of the charity's memorandum and articles and association.
- Providing new Trustees with a copy of the charity's current business plan.
- Ensuring all new Trustees meet staff and co-workers.
- Ensuring all new Trustees are aware of the Charity's ethos.

Training

Trustees regularly review their role and activities. Topics include governance, strategic planning, and new legislation. We have an UpToDate trustee skill audit.

All Trustees give their time voluntarily and receive no benefits from the Charity. Any expenses reclaimed from the Charity are set out in the notes to the financial statements. Trustees claimed no expenses during the year.

**Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Trustees meet bi-monthly to receive reports on the work of the Charity and to monitor progress against the Charity's business plan. Good governance in our charity is fundamental to our success. We continue to achieve our charity's outcomes and aims through effective governance and the right leadership structures. Good governance enables us to support our charity's compliance with relevant legislation and regulations. It also promotes attitudes and a culture where everything works towards fulfilling the charity's vision. We use the Charity Governance Code to help us and our trustees to develop high standards of governance.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management continued**

Everyday management and the delivery of the service is delegated so that decisions are made at the most appropriate level. Trustees continue to closely monitor, income and expenditure. The finances chaired by the Treasurer continue to be monitored, and makes recommendations on issues in relation to the Charity's financial position.

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees have examined the major strategic, business, and operational issues that the Charity faces. They confirm that systems are in place to enable regular reports to be produced so that necessary steps can be taken to reduce risks.

Every member of staff has a job description and receives regular supervision. Together, these make clear the role and responsibility of everyone in the organisation. The manager holds regular team briefings where information is shared, and practice issues are discussed.

The Charity has an established policy and procedures for the involvement of users of its services. We have an easy read code of conduct and professional boundaries for all trainees. They have received training and we regularly review this. We have awareness of the charity governance code.

**Safeguarding Compliance**

We review our responsibilities as laid out in the Care Act 2014, the Care Quality Commission's Quality Standards and in the Charity Commission's guidance of strategy for dealing with safeguarding issues in charities and confirm that we have complied with statutory requirements in respect of reporting, investigating, and learning from any safeguarding incidents. In the period covered by these financial statements, Trustees were not aware of any incidents that were required to be reported to the Charity Commission.

**Protection of vulnerable adults**

The Charity is committed to the safeguarding of vulnerable adults and children. Safeguarding alerts and incidents are reported to Trustees as part of our governance oversight and structure. We have an updated policy and procedures for the safeguarding and protection of people who use our services, provide regular staff training and subscribe to Dudley MBC's Safeguard and Protect policy and procedures and regional West Midlands Safeguarding Policy and Guidance.

Every new member of staff receives an induction with the manager. At this meeting, the Charity's values are reiterated, and staff are reminded of the Charity's policies on safeguarding and whistleblowing. Mandatory induction training and refresher training is provided for all staff.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

3736856 (England and Wales)

**Registered Charity number**

1080900



LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

DY1 Building  
Stafford Street  
Dudley  
West Midlands  
DY1 1RT

**Trustees**

Mr PDR John - Chair  
Mr N Webb  
Mrs A Evett  
Ms JL Emery  
Mrs ES Bailey  
Mrs KE Brown - Treasurer  
Mr N Sheridan

**Company Secretary/Manager**

Mrs S Bassett

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Peter Smith ACA  
J W Hinks LLP  
Chartered Accountants  
19 Highfield Road  
Edgbaston  
Birmingham  
West Midlands  
B15 3BH

**Bankers**

HSBC Bank Plc  
23 Market Street  
Kingswinford  
West Midlands  
DY6 9JT

Approved by order of the board of trustees on 17/10/2023 and signed on its behalf by:



Mr PDR John (Chairman) - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)**

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**Independent examiner's report to the trustees of Lunch on the Run Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Peter Smith ACA

J W Hinks LLP  
Chartered Accountants  
19 Highfield Road  
Edgbaston  
Birmingham  
West Midlands  
B15 3BH

Date:

17 October 2023



**LUNCH ON THE RUN LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Innovation Fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	16,051	28,719	-	44,770	35,864
Other trading activities	3	163,982	-	-	163,982	143,669
Other income	4	-	-	-	-	1,639
<b>Total</b>		<b>180,033</b>	<b>28,719</b>	<b>-</b>	<b>208,752</b>	<b>181,172</b>
<b>EXPENDITURE ON Charitable activities</b>						
Wages, national insurance and pension costs	5	85,715	30,501	-	116,216	89,188
Establishment expenses		7,672	996	-	8,668	6,808
Office costs		13,776	275	-	14,051	12,093
Food, consumables and cleaning materials		49,297	5,856	-	55,153	47,242
Transport costs		7,292	-	-	7,292	5,170
Volunteers training expenses		223	-	-	223	120
Depreciation of tangible fixed assets		2,348	-	-	2,348	2,261
<b>Total</b>		<b>166,323</b>	<b>37,628</b>	<b>-</b>	<b>203,951</b>	<b>162,882</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>13,710</b>	<b>(8,909)</b>	<b>-</b>	<b>4,801</b>	<b>18,290</b>
Transfers between funds	17	(8,909)	8,909	-	-	-
<b>Net movement in funds</b>		<b>4,801</b>	<b>-</b>	<b>-</b>	<b>4,801</b>	<b>18,290</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		167,936	9,132	-	177,068	158,778
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>172,737</b>	<b>9,132</b>	<b>-</b>	<b>181,869</b>	<b>177,068</b>

The notes form part of these financial statements



**LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)**

**BALANCE SHEET**  
**31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Innovation Fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	12	5,566	-	-	5,566	7,914
<b>CURRENT ASSETS</b>						
Stocks	13	2,565	-	-	2,565	1,544
Debtors	14	13,728	11,379	-	25,107	18,804
Cash at bank and in hand		159,779	(2,247)	-	157,532	152,496
		176,072	9,132	-	185,204	172,844
<b>CREDITORS</b>						
Amounts falling due within one year	15	(8,901)	-	-	(8,901)	(3,690)
<b>NET CURRENT ASSETS</b>		167,171	9,132	-	176,303	169,154
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		172,737	9,132	-	181,869	177,068
<b>NET ASSETS</b>		172,737	9,132	-	181,869	177,068
<b>FUNDS</b>	17					
Unrestricted funds					172,737	167,936
Restricted funds					9,132	9,132
<b>TOTAL FUNDS</b>					181,869	177,068

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements



**LUNCH ON THE RUN LIMITED (REGISTERED NUMBER: 3736856)**

**BALANCE SHEET - continued**  
**31 MARCH 2023**

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The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17/10/2023 and were signed on its behalf by:



Mr PDR John (Chairman) - Trustee

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**FINANCIAL REPORTING STANDARD 102 - REDUCED DISCLOSURE EXEMPTIONS**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**INCOME**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**TANGIBLE FIXED ASSETS**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 33% on cost
Motor vehicles	- 20% on cost

**STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**TAXATION**

The charity is exempt from corporation tax on its charitable activities.



## LUNCH ON THE RUN LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

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#### 1. ACCOUNTING POLICIES - continued

##### FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102 to all of its financial statements.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets and liabilities

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Settlement amount after any trade discounts or amount advanced by the charity
Creditors	Settlement amount after any trade discounts or amount advanced to the charity

##### CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period or in the period of the revision and future periods where the revision affects both current and future periods.

##### PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

Contributions to the personal pension schemes of certain employees are charged to the Statement of Financial Activities in the period in which they relate.

The assets of these personal pension schemes are held separately from those of the charitable company in independently administered funds.

##### OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.



**LUNCH ON THE RUN LIMITED****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****1. ACCOUNTING POLICIES - continued****GOVERNMENT GRANTS**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met, and the grants will be received.

**OPERATING LEASES**

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	300	-
Grants	<u>44,470</u>	<u>35,864</u>
	<u><b>44,770</b></u>	<u><b>35,864</b></u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Big Lottery grant	28,719	25,876
Dudley CVS grant	4,435	-
Dudley MBC grant	6,610	-
Black Country Healthcare NHS Foundation Trust grant	4,706	-
Dudley MBC Covid-19 grants	<u>-</u>	<u>9,998</u>
	<u><b>44,470</b></u>	<u><b>35,864</b></u>

**3. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Income generated through the provision of training and work experience	35,084	38,083
HAF income	27,592	34,444
Trading income	<u>101,306</u>	<u>71,142</u>
	<u><b>163,982</b></u>	<u><b>143,669</b></u>



**LUNCH ON THE RUN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**4. OTHER INCOME**

	<b>2023</b>	2022
	<b>£</b>	£
HMRC Job Retention Scheme	<u>-</u>	<u>1,639</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Wages, national insurance and pension costs	<b>116,216</b>	-	<b>116,216</b>
Establishment expenses	<b>8,668</b>	-	<b>8,668</b>
Office costs	<b>3,644</b>	<b>10,407</b>	<b>14,051</b>
Food, consumables and cleaning materials	<b>55,153</b>	-	<b>55,153</b>
Transport costs	<b>7,292</b>	-	<b>7,292</b>
Volunteers training expenses	-	<b>223</b>	<b>223</b>
Depreciation of tangible fixed assets	<b>2,348</b>	-	<b>2,348</b>
	<u><b>193,321</b></u>	<u><b>10,630</b></u>	<u><b>203,951</b></u>

**6. SUPPORT COSTS**

Support costs are those costs that have been incurred in order to further the continued development of the charitable activities.

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2023</b>	2022
	<b>£</b>	£
Depreciation - owned assets	<b>2,348</b>	2,262
Independent examination	<u><b>1,985</b></u>	<u>1,800</u>



# LUNCH ON THE RUN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### 9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	114,626	87,987
Other pension costs	1,590	1,201
	<u>116,216</u>	<u>89,188</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administrative and support staff	1	1
Catering staff	7	6
	<u>8</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Innovation Fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	9,988	25,876	-	35,864
Other trading activities	143,669	-	-	143,669
Other income	<u>1,639</u>	<u>-</u>	<u>-</u>	<u>1,639</u>
<b>Total</b>	<u>155,296</u>	<u>25,876</u>	<u>-</u>	<u>181,172</u>
<b>EXPENDITURE ON</b>				
<b>Charitable activities</b>				
Wages, national insurance and pension costs	60,922	28,266	-	89,188
Establishment expenses	4,015	2,793	-	6,808
Office costs	11,163	930	-	12,093
Food, consumables and cleaning materials	40,824	6,418	-	47,242
Transport costs	<u>5,170</u>	<u>-</u>	<u>-</u>	<u>5,170</u>



# LUNCH ON THE RUN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Innovation Fund £	Total funds £
Volunteers training expenses	120	-	-	120
Depreciation of tangible fixed assets	<u>2,261</u>	<u>-</u>	<u>-</u>	<u>2,261</u>
<b>Total</b>	<u>124,475</u>	<u>38,407</u>	<u>-</u>	<u>162,882</u>
<b>NET INCOME/(EXPENDITURE)</b>	30,821	(12,531)	-	18,290
<b>Transfers between funds</b>	<u>(12,348)</u>	<u>12,348</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	18,473	(183)	-	18,290
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>149,463</u>	<u>9,315</u>	<u>-</u>	<u>158,778</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>167,936</u></u>	<u><u>9,132</u></u>	<u><u>-</u></u>	<u><u>177,068</u></u>

### 11. PENSION COMMITMENTS

The Charity contributes to the individual pension plans of certain employees. The assets of these schemes are held separately from those of the Charity in independently administered funds.

Total contributions made by the Charity during the year ended 31 March 2023 amounted to £1,590 (2022 - £1,201) and outstanding contributions as at 31 March 2023 amounted to £160 (2022 - £138).

### 12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 1 April 2022 and 31 March 2023	<u>6,672</u>	<u>10,440</u>	<u>17,112</u>
<b>DEPRECIATION</b>			
At 1 April 2022	6,066	3,132	9,198
Charge for year	<u>260</u>	<u>2,088</u>	<u>2,348</u>
At 31 March 2023	<u>6,326</u>	<u>5,220</u>	<u>11,546</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u><u>346</u></u>	<u><u>5,220</u></u>	<u><u>5,566</u></u>
At 31 March 2022	<u><u>606</u></u>	<u><u>7,308</u></u>	<u><u>7,914</u></u>



**LUNCH ON THE RUN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. STOCKS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stocks	<b><u>2,565</u></b>	<b><u>1,544</u></b>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>12,362</b>	7,050
Other debtors	<b>11,865</b>	11,025
Prepayments and accrued income	<b><u>880</u></b>	<b><u>729</u></b>
	<b><u>25,107</u></b>	<b><u>18,804</u></b>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>1,748</b>	921
Social security and other taxes	<b>2,466</b>	359
Other creditors	<b>764</b>	610
Accrued expenses	<b><u>3,923</u></b>	<b><u>1,800</u></b>
	<b><u>8,901</u></b>	<b><u>3,690</u></b>

**16. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Within one year	<b>2,915</b>	2,915
Between one and five years	<b><u>1,458</u></b>	<b><u>4,373</u></b>
	<b><u>4,373</u></b>	<b><u>7,288</u></b>



**LUNCH ON THE RUN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**17. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	158,294	13,710	(12,162)	159,842
Designated fund - Redundancy	9,642	-	3,253	12,895
	167,936	13,710	(8,909)	172,737
<b>Restricted funds</b>				
Building Better Opportunities	-	(8,909)	8,909	-
Grow It Cook It Eat It	185	-	-	185
Kitchen Refurbishment	8,947	-	-	8,947
	9,132	(8,909)	8,909	9,132
<b>TOTAL FUNDS</b>	<b>177,068</b>	<b>4,801</b>	<b>-</b>	<b>181,869</b>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	180,033	(166,323)	13,710
<b>Restricted funds</b>			
Building Better Opportunities	28,719	(37,628)	(8,909)
<b>TOTAL FUNDS</b>	<b>208,752</b>	<b>(203,951)</b>	<b>4,801</b>



LUNCH ON THE RUN LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	139,821	30,821	(12,348)	158,294
Designated fund - Redundancy	<u>9,642</u>	<u>-</u>	<u>-</u>	<u>9,642</u>
	149,463	30,821	(12,348)	167,936
<b>Restricted funds</b>				
Building Better Opportunities	-	(12,348)	12,348	-
Grow It Cook It Eat It	208	(23)	-	185
Kitchen Refurbishment	<u>9,107</u>	<u>(160)</u>	<u>-</u>	<u>8,947</u>
	<u>9,315</u>	<u>(12,531)</u>	<u>12,348</u>	<u>9,132</u>
<b>TOTAL FUNDS</b>	<u>158,778</u>	<u>18,290</u>	<u>-</u>	<u>177,068</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	155,296	(124,475)	30,821
<b>Restricted funds</b>			
Building Better Opportunities	25,876	(38,224)	(12,348)
Grow It Cook It Eat It	-	(23)	(23)
Kitchen Refurbishment	<u>-</u>	<u>(160)</u>	<u>(160)</u>
	<u>25,876</u>	<u>(38,407)</u>	<u>(12,531)</u>
<b>TOTAL FUNDS</b>	<u>181,172</u>	<u>(162,882)</u>	<u>18,290</u>



**LUNCH ON THE RUN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**17. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	139,821	44,531	(24,510)	159,842
Designated fund - Redundancy	<u>9,642</u>	<u>-</u>	<u>3,253</u>	<u>12,895</u>
	149,463	44,531	(21,257)	172,737
<b>Restricted funds</b>				
Building Better Opportunities	-	(21,257)	21,257	-
Grow It Cook It Eat It	208	(23)	-	185
Kitchen Refurbishment	<u>9,107</u>	<u>(160)</u>	<u>-</u>	<u>8,947</u>
	<u>9,315</u>	<u>(21,440)</u>	<u>21,257</u>	<u>9,132</u>
<b>TOTAL FUNDS</b>	<u>158,778</u>	<u>23,091</u>	<u>-</u>	<u>181,869</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	335,329	(290,798)	44,531
<b>Restricted funds</b>			
Building Better Opportunities	54,595	(75,852)	(21,257)
Grow It Cook It Eat It	-	(23)	(23)
Kitchen Refurbishment	<u>-</u>	<u>(160)</u>	<u>(160)</u>
	<u>54,595</u>	<u>(76,035)</u>	<u>(21,440)</u>
<b>TOTAL FUNDS</b>	<u>389,924</u>	<u>(366,833)</u>	<u>23,091</u>

**Purpose of funds**

General fund

This fund represents the free funds of the Charity that are not designated for particular purposes.



## LUNCH ON THE RUN LIMITED

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

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#### 17. MOVEMENT IN FUNDS - continued

##### Designated fund

This fund is an amount which has been earmarked by the Trustees from the Charity's General fund and represents around 75% of the approximate cost to the Charity of making staff redundant should the Charity, for whatever reason, be unable to continue to operate.

In the opinion of the Trustees, the amount carried forward in the Designated fund as at 31 March 2023 is considered to be adequate.

##### Building Better Opportunities fund

This fund is to enable us to develop our work to help improve the employment prospects of people with learning disabilities.

##### Kitchen Refurbishment fund

This fund has been created from various grants and donations received specifically to maintain our kitchen.

#### 18. RELATED PARTY DISCLOSURES

##### **The Cornish Pasty Box**

The Cornish Pasty Box is a company owned by the spouse of S Bassett, the Company Secretary and Manager of Lunch on the Run. Both supply of goods and purchase of goods are on normal commercial terms.

During the year ended 31 March 2023 the value of sales to The Cornish Pasty Box amounted to £nil (2022: £nil). At the 31 March 2023, £nil (2022: £nil) was owed by The Cornish Pasty Box.

During the year ended 31 March 2023 the value of purchases from The Cornish Pasty Box amounted to £3,446 (2022: £4,375). At the 31 of March 2023, £nil (2022: £nil) was owed to the Cornish Pasty Box.

##### **Wordsley Housing Society**

P D R John, a trustee of Lunch on the Run also served as trustee of a charitable company called Wordsley Housing Society (Company number: 02537864. Charity number: 1001178)

During the year ended 31 March 2023 the following transactions occurred between the Lunch on the Run and Wordsley Housing Society.

##### Buffet sales

Buffets totalling £505 (2022: £nil) were sold to Wordsley Housing Society.

##### Amounts due to Lunch on the Run from Wordsley Housing Society

As at the balance sheet date £nil (2022: £nil) was due by Wordsley Housing Society.



**LUNCH ON THE RUN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

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**19. ULTIMATE CONTROLLING PARTY**

The Charity is controlled by the Trustees as listed in the Report of the Trustees.